



2001 SENATE BILL 292

October 23, 2001 - Introduced by Senators GROBSCHMIDT, BURKE and KANAVAS, cosponsored by Representatives SINICKI, PLALE, GUNDERSON, BOCK, KAUFERT, TURNER, RYBA, SYKORA and LASSA. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 70.11 (43) of the statutes; **relating to:** creating a property tax
2 exemption for a youth baseball association.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for buildings and personal property owned by; and land, not exceeding six acres, that is owned or leased by; a nonprofit youth baseball association.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 70.11 (43) of the statutes is created to read:
4 70.11 (**43**) NONPROFIT YOUTH BASEBALL ASSOCIATIONS. Land not exceeding 6
5 acres, the buildings on that land, and personal property, if the land is owned or leased
6 by, and the buildings and personal property are owned by, a nonprofit youth baseball
7 association and all the property is used exclusively for the purposes of the

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SECTION 1

1 association. Leasing all or a portion of the property does not render the property
2 taxable if all of the leasehold income is used for maintaining the leased property.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to the property tax assessments as of January 1, 2002.

5 (END)